TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

Financial report
Quarter 2, 2026

TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

FINANCIAL STATEMENT REPORT

Report Date: 30/06/2026

Norm	Mã số	Thuyết minh	At 30/06/2026	At 01/01/2026
A - SHORT-TERM ASSETS	**100**		**14.300.489.866**	**24.192.282.904**
I. CASH AND CASH EQUIVALENTS	**110**		**878.903.904**	**2.361.856.910**
1. Cash	111		878.903.904	2.361.856.910
2. Cash Equivalents	112			
II. SHORT-TERM FINANCIAL INVESTMENTS	**120**			
1. Trading Securities	121			
2. Provision for lost due to the decrease in prices of trading securities	122			
3. Held-to-Maturity Investments	123			
	124			
	125			
	126			
III. SHORT-TERM RECEIVABLES	**130**		**9.703.998.344**	**14.904.031.727**
1. Short-term Receivables from Customers	131		6.037.860.681	5.593.366.732
2. Short-term Prepayment to Suppliers	132		467.824.903	3.074.991.205
3. Short-term Internal Receivables	133			
4. Receivables by the Scheduled Progress of Construction Contracts	134			
6. Other Short-term Receivables	**135**		**3.171.309.908**	**6.208.670.938**
- Other Short-term Receivables	135A		2.422.216.000	5.046.846.000
- Other Short-term Receivables	135B			
- Other Short-term Receivables	135C		749.093.908	1.161.824.938
- Other Short-term Receivables	135D			
7. Provision for Bad Debts	136			
8. Insufficient Assets	137		27.002.852	27.002.852
IV. INVENTORIES	**140**		**804.678.804**	**856.586.600**
1. Inventories	141		804.678.804	856.586.600
2. Provision for Devaluation of Stocks	142			
	150			
	151			
	152			
	153			
VI. OTHER CURRENT ASSETS	**160**		**2.912.908.814**	**6.069.807.667**
1. Short-term Prepaid Expenses	161		2.124.213.457	4.877.045.706
2. Deductible VAT	162		788.695.357	1.192.761.961
3. Taxes and Receivables from State Budget	**163**			
- Taxes and Receivables from State Budget	163A			
- Taxes and Receivables from State Budget	163B			
- Taxes and Receivables from State Budget	163C			
- Taxes and Receivables from State Budget	163D			
- Taxes and Receivables from State Budget	163E			
- Taxes and Receivables from State Budget	163F			
- Taxes and Receivables from State Budget	163G			
- Taxes and Receivables from State Budget	163H			
- Taxes and Receivables from State Budget	163I			
- Taxes and Receivables from State Budget	163J			
4. Repurchase Government Bonds Transactions	164			
5. Others Current Assets	165			
B - NON-CURRENT ASSETS	**200**		**50.679.961.482**	**38.008.172.188**
I. LONG-TERM RECEIVABLES	**210**			
1. Long-term Receivables from Customers	211			
2. Long-term Prepayment to Suppliers	212			
3. Working Capital in Subsidiaries	213			
4. Long-term Internal Receivables	214			
6. Other Long-term Receivables	**215**			
- Other Long-term Receivables	215A			
- Other Long-term Receivables	215B			
- Other Long-term Receivables	215C			
7. Provision for Long-term Bad Debts (*)	216			
II. FIXED ASSETS	**220**		**25.127.689.285**	**27.522.973.783**
1. Tangible Fixed Assets	**221**		**13.602.330.848**	**15.955.948.682**
- Historical Cost	222		39.089.468.044	42.694.759.016
- Accumulated Depreciation (*)	223		- 25.487.137.196	- 26.738.810.334

2. Financial Lease Assets	**224**			
- Historical Cost	225			
- Accumulated Depreciation (*)	226			
3. Intangible Fixed Assets	**227**		**11.525.358.437**	**11.567.025.101**
- Historical Cost	228		11.872.500.000	11.872.500.000
- Accumulated Depreciation (*)	229		- 347.141.563	- 305.474.899
	230			
	231			
	232			
	233			
	234			
	235			
	236			
	237			
	238			
III. INVESTMENT PROPERTIES	**240**			
- Historical Cost	241			
- Accumulated Depreciation	242			
IV. LONG TERM UNCOMPLETED ASSETS	**250**			
1. Long-term Work In Progress	251			
2. Capital Construction in Progress	252			
IV. LONG-TERM FINANCIAL INVESTMENTS	**260**		**19.999.599.955**	**-**
1. Investments in Subsidiaries	261			
2. Investments in Associates, Joint-Ventures	262			
3. Investments in Other Companies	263		19.999.599.955	-
4. Provision for Long-term Investments Devaluation (*)	264			
5. Held-to-Maturity Investments	265			
	266			
VI. OTHER NON-CURRENT ASSETS	**270**		**5.552.672.242**	**10.485.198.405**
1. Long-term Prepaid Expenses	271		5.552.672.242	10.485.198.405
2. Deferred Income Tax Assets	272			
3. Long-term Equipment and Spare Parts	273			
4. Others Non-current Assets	274			
TOTAL ASSETS (270=100+200)	**280**		**64.980.451.348**	**62.200.455.092**
C - LIABILITIES (300=310+330)	**300**		**6.258.333.182**	**3.765.662.696**
I. CURRENT LIABILITIES	**310**		**6.258.333.182**	**3.765.662.696**
1. Short-term Payables	311		1.049.231.709	774.016.589
2. Short term Advances Received from the Customers	312		9.000.000	30.000.000
	313			
4. Taxes and Obligations to State Budget	**314**		**124.310.757**	**859.271.043**
- Taxes and Obligations to State Budget	314A			
- Taxes and Obligations to State Budget	314B			
- Taxes and Obligations to State Budget	314C			
- Taxes and Obligations to State Budget	314D		71.831.443	567.569.255
- Taxes and Obligations to State Budget	314E		52.479.314	291.701.788
- Taxes and Obligations to State Budget	314F			
- Taxes and Obligations to State Budget	314G			
- Taxes and Obligations to State Budget	314H			
- Taxes and Obligations to State Budget	314I			
5. Labor Payables	315		295.522.951	352.070.400
6. Short-term Expense payable/Accrual Expenses	316			
7. Short-term Intercompany Payables	317			
8. Payables by Scheduled Progress of Construction Contracts	318			
9. Short-term Unrealized Revenue	319		392.035.990	99.603.169
10. Other Short-term Payables	**320**		**1.675.563.136**	**1.650.701.495**
- Other Short-term Payables	320A			
- Other Short-term Payables	320B			
- Other Short-term Payables	320C		1.563.401.095	1.563.401.095
- Other Short-term Payables	320D		52.142.000	52.142.000
- Other Short-term Payables	320E		53.942.541	28.016.850
- Other Short-term Payables	320F		4.207.500	4.944.150
- Other Short-term Payables	320G		1.870.000	2.197.400
11. Short-term borrowing	321		2.712.668.639	-
12. Provision of Short-term Payables	322			
13. Reward and Welfare Fund	323			
14. Price Stabilisation Fund	324			
15. Repurchase Government Bonds Transactions	325			
II. NON-CURRENT LIABILITIES	**330**			
1. Long-term Payables to Suppliers	331			
2. Long term Advances Received from the Customers	332			

	333			
4. Long-term Payable Expenses	334			
5. Internal Payables of Capital	335			
6. Long-term Internal Payables	336			
7. Long-term Unrealized Revenue	337			
8. Other Long-term Payables	**338**			
- Other Long-term Payables	338A			
- Other Long-term Payables	338B			
9. Borrowings and Financial Lease Liabilities	339			
9. Convertible Bonds	340			
10. Preferred Shares	341			
11. Payable Deferred Income Tax	342			
12. Provision of Long-term Payables	343			
13. Science and Technology Development Fund	344			
D - OWNER'S EQUITY (400=410+430)	**400**		**58.722.118.167**	**58.434.792.396**
I. OWNER'S EQUITY	**410**		**58.722.118.167**	**58.434.792.396**
1. Share Capital/Paid in capital	**411**		**55.650.040.000**	**55.650.040.000**
- Ordinary Shares with Voting Right	411A		55.650.040.000	55.650.040.000
- Preferred Shares	411B			
2. Equity Surplus	412		- 310.890.000	- 310.890.000
3. The Right to convert the Convertible Bonds to shares	413			
4. Other Owner's Equity	414			
5. Shares in Fund (*)	415			
6. Differences from Asset Revaluation	416			
7. Exchange Rate Differences	417			
8. Development Investment Fund	418			
9. Other Funds	419			
11. Undistributed Profit	420		3.382.968.167	3.095.642.396
- Accumulated Undistributed Profit by The End of The Previous Period	420A		576.299.824	576.299.824
- Undistributed Profit of the Current Period	420B		2.806.668.343	2.519.342.572
TOTAL LIABILITIES & EQUITY (440=300+400)	**440**		**64.980.451.348**	**62.200.455.092**

Hanoi, date 20 month 7 year 2026

General Director	Chief Accountant	Preparer
Tran Kim Long	Dao Thi Thanh Ha	Bui Thi Khanh Huyen

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT

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TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

CASH FLOW STATEMENT (DIRECT METHOD)

Quarter 2, 2026

Code	Article	Code Print	Thuyết minh	Luỹ kế từ đầu năm đến cuối quý này	
				Năm 2026	Năm 2025
I1	I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Receipts from Goods Sale, Services Supply and Others	01		18.008.496.763	12.539.270.311
02	**2. Payments to Goods Suppliers and Service Providers**	**02**		**-6.739.055.968**	**-21.178.172.441**
02A	- Payments to Goods Suppliers and Service Providers (A)	02A			
02B	- Payments to Goods Suppliers and Service Providers (B)	02B		-6.739.055.968	-21.178.172.441
03	3. Payments to Employees	03		-5.332.308.138	-5.798.926.733
04	4. Payments of Loan Interests	04			
05	5. Payments of Enterprise Income Tax	05		-567.569.255	-986.485.792
06	6. Other Receipts from Operating Activities	06		12.001.774.016	6.473.292.244
07	7. Other Payments for Operating Activities	07		-767.653.952	-2.927.930.845
20	**Net Cash Flows from Operating Activities**	**20**		**16.603.683.466**	**-11.878.953.256**
I2	II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Payments for Additions to Fixed Assets and Other Long-term Assets	21			
22	**2. Receipts from the Liquidation, Assignment or Sale of Fixed Assets and Other Long-term Assets**	**22**			
22A	- Receipts from the Liquidation, Assignment or Sale of Fixed Assets and Other Long-term Assets	22A			
22B	- Payments Relating to the Liquidation, Assignment or Sale of Fixed Assets and Other Long-term Assets	22B			
23	3. Payments to Provide loans, to Acquire Debt Instruments of Other Units	23			
24	4. Receipts from the Recovery of Loans Provided, from the Re-sale of Debt Instruments of Other Units	24			
25	5. Payments of Investments in Capital Contributions to Other Units	25		-19.999.599.955	
26	6. Cash Recovered from Investments in Capital Contributions to Other Units	26			
27	7. Receipts from Loan Interests, Dividends and Earned Profits	27		294.844	3.063.555
30	**Net Cash Flows from Investing Activities**	**30**		**-19.999.305.111**	**3.063.555**
I3	III. CASH FLOWS FROM FINANCING ACTIVITIES				
31	1. Proceeds from the Issuance of Shares or Reception of Capital Contributed by Owners	31			
32	2. Repayments of Contributed Capital to Owners or for Redemption of Shares by the Issuing Enterprise	32			
33	3. Receipts from Short- or Long-term Borrowings	33		5.009.319.617	9.120.184.041
34	4. Repayments of Principals of Borrowings	34		-3.096.650.978	-7.575.823.962
35	5. Repayments of Financial Leasing Debts	35			
36	6. Payments of Dividends or Profits to Owners or Shareholders	36			
40	**Net Cash Flows from Financing Activities**	**40**		**1.912.668.639**	**1.544.360.079**
50	**Net Cash Flows in the Period**	**50**		**-1.482.953.006**	**-10.331.529.622**
60	Cash and Cash Equivalents at the Beginning of Period	60		2.361.856.910	12.649.502.081
61	**Effects of Changes in Foreign Exchange Rates**	**61**			
61A	- Gains from Exchange Rate Revaluation	61A			
61B	- Losses from Exchange Rate Revaluation	61B			
70	**Cash and Cash Equivalents at the End of Period (70 = 50+60+61)**	**70**		**878.903.904**	**2.317.972.459**

Hanoi, date 20 month 7 year 2026

General Director	Chief Accountant	Preparer
Tran Kim Long	Dao Thi Thanh Ha	Bui Thi Khanh Huyen

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TRI VIET EDUCATION GROUP JOINT STOCK COMPANY

REPORT ON BUSINESS PERFORMANC

Quarter 2, 2026

Norm	Code	Interpretation	Quarter 2		Accumulated from the beginning of the year to the end of this quarter	
			Year 2026	Year 2025	Year 2026	Year 2025
1. Total Revenue	**01**		**13.323.483.923**	**12.731.058.616**	**18.047.902.647**	**19.392.622.282**
- Total Revenue	01A		13.323.483.923	12.731.058.616	18.047.902.647	19.392.622.282
- Excise Tax, Export Duty, Payable VAT (Direct Method)	01B					
2. Less Revenue Deductions	**02**					
+ Trade Discounts	02A					
+ Sales Allowances	02B					
+ Sales Returns	02C					
3. Net Revenue (10=01- 02)	**10**		**13.323.483.923**	**12.731.058.616**	**18.047.902.647**	**19.392.622.282**
4. Cost of Sales	11		8.630.488.112	8.897.031.701	13.162.840.961	13.262.477.654
5. Gross Profit (20=10-11)	**20**		**4.692.995.811**	**3.834.026.915**	**4.885.061.686**	**6.130.144.628**
6. Profit/loss from sale and disposal of investment real estate	21					
7. Financial Income	22		201.660	379.637	294.844	3.063.555
8. Financial Expenses	23		136.588.268	77.302.160	213.533.332	113.856.379
- In Which: Interest Expense	24					
. Selling Expenses	25		452.545.038	1.697.749.931	2.116.900.897	2.620.828.616
10. General & Administration Expenses	26		1.054.607.523	1.848.477.391	2.200.147.904	2.990.348.805
11. Net Operating Profit {30=20+(21-22)-(25+26)}	**30**		**3.049.456.642**	**210.877.070**	**354.774.397**	**408.174.383**
12. Other Income	31		3.567.530.000	203.000	3.567.530.000	241.299
13. Other Expenses	32		3.563.147.183	106.319.334	3.563.147.183	108.047.903
14. Other Profit (40=31-32)	**40**		**4.382.817**	**-106.116.334**	**4.382.817**	**-107.806.604**
15. Profit before Tax (50=30+40)	**50**		**3.053.839.459**	**104.760.736**	**359.157.214**	**300.367.779**
16. Current Income Tax Expense	51		71.831.443	61.340.717	71.831.443	66.216.909
17. Deferred Income Tax Benefit	**52**					
- Payable Deferred Income Tax	52A					
- Receivable Deferred Income Tax	52B					
18. Net Profit after Tax (60=50-51-52)	**60**		**2.982.008.016**	**43.420.019**	**287.325.771**	**234.150.870**
19. Basic Earnings per Share	70					
20. Diluted Earnings Per Share	71					

Hanoi, date 20 month 7 year 2026

General Director	Chief Accountant	Preparer
Tran Kim Long	Dao Thi Thanh Ha	Bui Thi Khanh Huyen

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NOTE TO THE FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

1. GENERAL INFORMATION

Structure of ownership

Tri Viet Education Group Joint Stock Company (the "Company") is a Joint Stock Company operating under the first Business Registration Certificate of Joint Stock Company No. 0106182582 dated 20 May 2013, issued by Hanoi Department of Planning and Investment and the 15th amended certificate dated 26 May 2026. The Company's charter capital is VND 55,650,040,000, corresponding to 5,565,004 shares, with a par value of VND 10,000/share.

The Company's shares are currently traded on the HNX Stock Exchange with the stock code of CAR.

The total number of employees of the Company as at 30 June 2026 is 55.

Operating industries and principal activities

- Agency, brokerage, and auction;
- Wholesale of food;
- Wholesale of beverages;
- Wholesale of fabrics, ready-made garments, and footwear;
- Wholesale of other household goods;
- Wholesale of computers, peripheral equipment, and software;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of agricultural machinery, equipment, and spare parts;
- Wholesale of other machinery, equipment, and spare parts;
- Retail of food, beverages, tobacco, and pipe tobacco, accounting for a significant proportion in general stores;
- Computer consulting and computer system administration;
- Unclassified financial support activities;
- Management consulting activities;
- Technical testing and analysis;
- Advertising;
- Market research and public opinion polling;
- Other unclassified professional, scientific, and technical activities;
- Retail of computers, peripheral equipment, software, and telecommunications equipment in specialized stores;
- Retail of fabrics, wool, yarn, sewing thread, and other textiles in specialized stores;
- Retail of carpets, mattresses, blankets, curtains, wall and floor coverings in specialized stores;
- Retail of household electrical appliances, beds, wardrobes, tables, chairs, and similar furniture, lighting equipment, and other unclassified household goods in specialized stores;
- Retail of books, newspapers, magazines, and stationery in specialized stores;
- Retail of sports equipment and accessories in specialized stores;
- Retail of clothing, footwear, leather goods, and imitation leather goods in specialized stores;
- Trade promotion and introduction organization;
- Other unclassified business support activities;
- Primary education;
- Secondary and high school education;
- Vocational education;
- College training;
- University and postgraduate training;
- Sports and recreation education;
- Cultural and artistic education;
- Other unclassified education; and
- Printing.

The Company's principal activities are education and training.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a period of 12 months or less.

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying financial statements

1. GENERAL INFORMATION (CONTINUED)

Company's structure

On 04 November 2024, the Company established the Ba Ria - Vung Tau Branch, which operates as a dependent accounting unit, under the Resolution No. 411/2024/NQ-HDQT of the Board of Management. The head of the Ba Ria - Vung Tau Branch is Mr. Ninh Bao Khanh. The Branch is located at 170/2 Binh Gia Street, Tam Thang Ward, Ho Chi Minh City.

On 09 September 2025, the Company established the Phu Tho Branch, which operates as a dependent accounting unit, under Decision No. 99/2025/QĐ-HĐQT/TV issued by the Chairman of the Board of Directors. The head of the Phu Tho Branch is Mr. Ninh Bao Khanh. The Phu Tho Branch is located at No. 129 Minh Lang Street, Thanh Mieu Ward, Phu Tho Province.

Statement on comparability of information in financial statements

Comparative figures are those on the audited financial statements for the year ended 31 December 2024.

2. FINANCIAL YEAR, APPLIED ACCOUNTING STANDARDS AND REGIMES

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

Applied accounting regime

The Company applied Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 53/2016/TT-BTC dated 21 March 2016, and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of financial statements.

Declaration of compliance with accounting standard and accounting regime

The Board of General Directors ensures to comply with the requirements of Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 53/2016/TT-BTC dated 21 March 2016, and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparation of financial statements.

The accompanying financial statements are not intended to present the financial position, results of operations, and cash flow in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared and expressed in Vietnam Dong (VND) on an accrual basis (except for information relating to cash flows), in accordance with Vietnamese Accounting Standards, accounting regime for enterprises, and legal regulations relating to the preparation and presentation of financial statements.

Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates.

Evaluation and recognition at fair value

According to Article 28 of the Accounting Law No. 88/2015/QH13, assets and liabilities are revaluated and recorded at fair value, however, there is no specific guidance on this matter. Accordingly, the Board of General Directors has considered and applied, as follows:

For assets and liabilities, the Company does not have any basis to determine the reliable value; therefore, the Company records at historical cost.

Cash

Cash comprises cash on hand and demand deposits.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Inventories are recorded under the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepayments include office renovation costs, the value of tools and supplies issued for consumption, and other prepayments, which are allocated to the income statement, using the straight-line method in accordance with current regulations.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life as follows:

	Estimated useful lives
	(Years)
Buildings and structures	03 - 30
Management equipment	03 - 05

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the income statement.

Intangible fixed assets and amortization

Intangible fixed assets include land use rights in Xuan Phuong Urban Area and computer software.

Computer software is recorded at purchase cost and amortized using the straight-line method from 03 to 05 years.

Long-term land use rights in Xuan Phuong Urban Area are not subject to amortization.

Payables and accrued expenses

Payables and accrued expenses are recognized for future amounts payable related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables into trade payables, accrued expenses, and other payables are made on the following principles:

- Trade payables reflect payables arising from purchases of goods, services, assets and sellers are independent units to the Company.
- Accrued expenses reflect amounts payable for goods or services received from the seller or provided to the buyer but not be paid due to lack of invoices or incomplete accounting records and documents, payments to employees for leave and prepaid production and business expenses.
- Other payables reflect non-trade payables and does not relate to the purchase, sale or supply of goods or services.

Equity

Owner's contributed capital: Owner's contributed capital is recognized based on the actual contributed capital of the shareholders.

Share premium: Share premium is recognized based on the difference between the issue price and the face value of the shares when they are issued for the first time, additional issuance, the difference between the reissue price and the book value of treasury shares and equity component of convertible bonds upon maturity. Direct expenses related to the issuance of additional shares and reissue of treasury shares are recorded as a decrease in share premium.

Profit distribution

Profit after tax is distributed to owners/shareholders/members after deducting funds in accordance with the Charter of Company and regulations of the law which has been approved by the General Meetings of Shareholders.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Profit distribution to shareholders/members is referenced to the non-monetary items included in retained earnings that may affect cash flows and the ability to pay dividends/profits such as gains from revaluation of assets contributed capital, interest from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when having the approval of the General Meeting of Shareholders.

Revenue recognition

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and

(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on an accrual basis, by reference to the principal outstanding and at the applicable interest rate.

Taxes

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

Parties are considered to be related parties when one party has ability to control another or has significant influence in making decision related to financial and operation policies. Parties are also considered as related parties when they bare the same control and significant influence.

When considering the relationship of related parties, it is more focused on the nature of the relationship than the legal form.

The Company's list of related parties during the year includes:

Related parties	Relationship
Board of Management, Board of General Directors, Board of Supervisors, and Chief Accountant	Key leaders

4. CASH

	On 30/06/2026	On 01/01/2026
	VND	VND
Cash	817,760,833	1,998,684,545
Non-term bank deposits (i)	61,143,071	363,172,365
Total	**878,903,904**	**12,649,502,081**

5. SHORT-TERM TRADE RECEIVABLES

	On 30/06/2026	On 01/01/2026
	VND	VND
Center for Child Injury Prevention	-	2,632,741,750
FTA Consulting Services Co., Ltd.	3,848,040,000	-
Tam Tin Thanh Education and Event Organization Joint Stock	1,573,014,080	1,521,085,921
Other objects	616,806,601	1,439,539,061
Total	**6,037,860,681**	**5,593,366,732**

6. SHORT-TERM ADVANCES TO SUPPLIERS

	On 30/06/2026	On 01/01/2026
	VND	VND
FTA Consulting Services Co., Ltd.	254,439,294	1,844,995,919
Hoang Ngan General Trading and Service Company Limited	-	52,369,940
Nguyen Thi Nhan Business Household	-	249,228,400
An Phuoc Thai Company Limited	-	220,257,445
Other objects	213,385,609	708,139,501
Total	**467,824,903**	**3,074,991,205**

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying financial statements

7. OTHER RECEIVABLES

	On 30/06/2026	On 01/01/2026
	VND	VND
a) Other short-term receivables	*3,171,309,908*	*6,208,670,938*
Advance	211,806,008	867,692,038
Deposit, bet (i)	537,287,900	294,132,900
Receivables from agents (ii)	2,422,216,000	5,046,846,000
Other receivables	-	-
b) Other long-term receivables	*544,516,372*	-
Advance	-	-
Deposit, bet:	-	-
Total	**3,171,309,908**	**6,208,670,938**

8. INVENTORIES

	On 30/06/2026		On 01/01/2026	
	Original price	Preventive	Original price	Preventive
	VND	VND	VND	VND
Raw materials, materials	-	-	48,552,400	-
Tools, instruments	804,678,804	-	808,034,200	-
Finished product	-	-	-	-
Goods	-	-	-	-
	-		-	
Total	**2,774,362,720**	-	**856,586,600**	-

9. PREPAYMENTS

	On 30/06/2026	On 01/01/2026
	VND	VND
a) Short term	*2,124,213,457*	*4,877,045,706*
Tools and supplies used	1,273,229,331	2,014,955,666
Other items	850,984,126	2,862,090,040
b) Long term	*5,552,672,242*	*9,230,812,106*

10. INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

	Houses, buildings	Management equipment	Total
	VND	VND	VND
ORIGINAL COST			
On 01/01/2026	**36,399,457,103**	**6,295,301,913**	**42,694,759,016**
Purchases during the period	-	-	-
- Liquidation, sale	(3,605,290,972)	-	(3,605,290,972)
On 30/06/2026	**32,794,166,131**	**6,295,301,913**	**39,089,468,044**
CUMPED DEPRECIATION	-	-	-
On 01/01/2026	**23,752,490,234**	**2,986,320,100**	**26,738,810,334**
Depreciation during the period	724,626,769	1,116,082,011	1,840,708,780
- Other decreases (i)	(3,092,381,918)	-	(3,092,381,918)
On 30/06/2026	**21,384,735,085**	**4,102,402,111**	**25,487,137,196**
RESIDENTIAL VALUE	-	-	-
On 01/01/2026	**12,646,966,869**	**3,308,981,813**	**15,955,948,682**
	-	-	-
On 30/06/2026	**11,409,431,046**	**2,192,899,802**	**13,602,330,848**

11. INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS

	Land use rights	Computer Software	Total
	VND	VND	VND
ORIGINAL COST			
On 01/01/2026	**11,487,500,000**	**385,000,000**	**11,872,500,000**
On 30/06/2026	**11,487,500,000**	**385,000,000**	**11,872,500,000**
CUMPED DEPRECIATION	-	-	-
On 01/01/2026	-	**305,474,899**	**305,474,899**
Depreciation during the period	-	41,666,664	41,666,664
On 30/06/2026	-	**347,141,563**	**347,141,563**
RESIDENTIAL VALUE	-	-	-
On 01/01/2026	**11,487,500,000**	**79,525,101**	**11,567,025,101**
On 30/06/2026	**11,487,500,000**	**37,858,437**	**11,525,358,437**

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

12. SHORT-TERM TRADE PAYABLES

	On 30/06/2026		On 01/01/2026	
	Amount	Amount able to be	Amount	Amount able to be
	VND	VND	VND	VND
Thang Long Urban Development Investment JSC	200,075,768	200,075,768	-	-
Vietnam Education Support Consulting CO., Ltd	124,505,500	124,505,500	184,505,500	184,505,500
KOVIF Co., Ltd	88,124,340	88,124,340	88,124,340	88,124,340
Co Loa Studio	212,200,000	212,200,000	205,900,000	205,900,000
Others	424,326,101	424,326,101	295,486,749	295,486,749
Total	**1,049,231,709**	**1,049,231,709**	**774,016,589**	**774,016,589**

13. TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGET

	On 01/01/2026	Amount payable during the period	Actual amount paid during the period	On 30/06/2026
	VND	VND	VND	VND
Corporate Income Tax	567,569,255	71,831,443	567,569,255	71,831,443
Personal Income Tax	291,701,788	93,072,434	332,294,908	52,479,314
Other Taxes	-	0	-	-
Fees, Charges and Other Payments	-	0	-	-
Total	**859,271,043**	**164,903,877**	**899,864,163**	**124,310,757**

14. SHORT-TERM UNEARNED REVENUE

	On 30/06/2026	On 01/01/2026
	VND	VND
Tuition fees collected in advance from students	392,035,990	337,845,277
Total	**392,035,990**	**337,845,277**

15. OTHER SHORT-TERM PAYABLES

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying financial statements

	On 30/06/2026	On 01/01/2026
	VND	VND
Union dues	52,142,000	52,142,000
Social insurance	60,020,041	31,091,200
Other payables:	1,563,401,095	1,549,084,645
- Minh An Development Construction Investment Joint Stock	*863,440,869*	*863,440,869*
- OnK Asia Joint Stock Company (i)	*388,600,000*	*388,600,000*
- Mr - Đang Ngoc Trinh (i)	*296,000,000*	*296,000,000*
- Other payables	-	*1,043,776*
Total	**1,675,563,136**	**1,632,317,845**

Note:

(i) Tripartite joint venture cooperation for the implementation of ATK - Dinh Hoa Historical and Ecological Site Project in Thai Nguyen province, among the Company, ATK Asia Joint Stock Company, and Minh An Construction Investment Development Joint Stock Company, with the capital contributions of VND 3.2 billion, VND 2.4 billion, and VND 2.4 billion, respectively (out of the total project investment of VND 8 billion). The registered operation period of the Project is 5 years, and profits/losses are shared based on the capital contribution ratio among the parties. As at 31 December 2024, the parties have not fully contributed the capital under the relevant contract. The project started operations but has not stabilized; therefore, the parties signed an agreement on 05 January 2024, agreeing not to allocate profits/losses and risks at the capital contribution ratio.

16. OWNER'S EQUITY

Movement in owner's equity

	Owner's equity	Capital surplus	Undistributed profit after tax	Total
	VND	VND	VND	VND
Opening balance of previous year	**50,590,980,000**	-	**8,164,908,824**	**58,444,998,824**
Profit for the year	-	-	2,519,342,572	2,519,342,572
Phân phối lợi nhuận	5,059,060,000	-	(7,588,609,000)	(2,529,549,000)
Tăng khác	-	-	-	-
Opening balance of this year	**55,650,040,000**	-	**3,095,642,396**	**58,434,792,396**
Profit for this period	-	-	287,325,771	287,325,771
Profit distribution (i)	-	-	-	-
Capital increase during the period (ii)	-	-	-	-
Closing balance of this year	**55,650,040,000**	-	**3,382,968,167**	**58,722,118,167**

Charter capital

According to the 15th amended Business Registration Certificate dated 26 May 2026, the Company's charter capital is VND 50,590,980,000. As at 30 June 2026, the charter capital contributions had been made by the shareholders, as follows:

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

	Owner's equity			
	Closing balance of this year		Opening balance of this year	
	VND	Tỷ lệ	VND	Tỷ lệ
Mrs. Nguyen Thuy Thuong	8,849,500,000	15.90%	8,849,500,000	15.90%
Fibo Invest Joint Stock Company	10,137,600,000	18.22%	10,137,600,000	18.22%
IB Plus Investment and Consulting Joint Stock Compan	6,916,000,000	12.43%	8,536,000,000	15.34%
Other shareholders	29,746,940,000	53.45%	28,126,940,000	50.54%
Total	**55,650,040,000**	**100%**	**55,650,040,000**	**100%**

17. REVENUE FROM SERVICES RENDERED

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Revenue from providing training services	18,047,902,647	19,392,622,282
Total	**18,047,902,647**	**19,392,622,282**

18. COST OF SERVICES RENDERED

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Cost of training services	13,162,840,961	13,262,477,654
Total	**13,162,840,961**	**13,262,477,654**

19. PRODUCTION COST BY NATURE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Raw mOnerial costs	3,285,879,373	2,516,466,374
Labor costs	6,485,283,335	7,180,850,328
Fixed asset depreciOnion costs	3,448,251,659	3,447,502,233
Outsourced service costs	2,785,107,032	3,656,243,503
Other cash costs	1,475,368,363	2,072,592,637
Total	**17,479,889,762**	**18,873,655,075**

20. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Loan interest	213,533,332	113,856,379
Total	**213,533,332**	**113,856,379**

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

21. SELLING EXPENSES AND ADMINISTRATION EXPENSES

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
a) Business management expenses incurred during the period		
Employee costs	1,089,935,757	1,600,610,278
Office supplies costs	200,543,380	347,394,736
Fixed asset depreciOnion costs	313,761,591	462,917,209
Outsourcing service costs	37,444,178	267,969,538
Other business management costs	558,462,998	311,457,044
Total	**2,200,147,904**	**2,990,348,805**
b) Selling expenses incurred during the period		
Employee costs	581,353,135	845,209,190
Raw mOnerial and packaging costs	-	-
Fixed asset depreciOnion costs	52,430,299	114,905,302
Outsourced service costs	1,466,253,067	1,660,714,124
Other sales expenses	16,864,396	-
Total	**2,116,900,897**	**2,620,828,616**

22. CURRENT CORPORATE INCOME TAX EXPENSE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Accounting profit before tax	**359,157,214**	**300,367,779**
Adjustment for taxable income	-	**30,716,766**
Plus: Non-deductible expenses	-	30,716,766
Taxable income	**359,157,214**	**331,084,545**
Current corporOne income tax rOne	20%	20%
Current corporOne income tax	**71,831,443**	**66,216,909**
Additional corporOne income tax from previous years	-	-
CorporOne income tax payable	**71,831,443**	**66,216,909**

23. EARNINGS PER SHARE

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
Accounting profit after corporOne income tax	**287,325,771**	**264,867,636**
Amount allocOned to bonus and welfare fund	-	-
Profit allocOned to common stockholders	287,325,771	264,867,636
Average common stock outstanding during the year (i)	5,565,004	5,565,004
Par value of shares	10,000	10,000
Basic earnings per share	**52**	**48**

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying financial statements

Tran Kim Long	**Dao Thi Thanh Ha**	**Bui Thi Khanh Huyen**
General Director	**Chief Accountant**	**Preparer**
Hanoi, 20 July 2026		

CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN GIÁO DỤC TRÍ VIỆT
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